

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

CHAMBERS OF COMMERCE OF THE)
UNITED STATES OF AMERICA, *et al.*,)
Plaintiffs,) Civil Action No. 21-cv-00410-LKG
v.) Dated: February 4, 2022
PETER FRANCHOT,)
Defendant.)

)

ORDER

The Court has scheduled oral arguments on defendant's motion to dismiss the amended complaint and plaintiffs' cross-motion for summary judgment in the above-captioned matter, to be held on **February 17, 2022, at 2:00 p.m. Eastern Time**. The parties shall adhere to the following time allocations for the oral argument:

1. Opening arguments for plaintiffs and defendant, **25** minutes each;
2. Responses for plaintiffs and defendant, **15** minutes each; and
3. Rebuttal, if any, for plaintiffs and defendant, **5** minutes each.

In addition, the parties shall be prepared to address the following issues during the hearing:

1. Whether the assessment in Maryland's Digital Advertising Gross Revenues Tax Act ("DATA") constitutes a "tax" or a "penalty" under applicable Fourth Circuit precedent;
2. Whether the State of Maryland has established a "plain, speedy and efficient remedy" for Tax Injunction Act purposes; and

3. If the Court concludes that the Tax Injunction Act bars plaintiffs' challenge to the DATA, whether plaintiffs may pursue their claims challenging the DATA's "pass-through prohibition."

IT IS SO ORDERED.

s/ Lydia Kay Griggsby

LYDIA KAY GRIGGSBY

United States District Judge